



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Utility Address: 15889W THIRD ST.

P.O. BOX 969

HAYWARD, WI 54843

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LUCILLE A GUNTHER

Title: CITY CLERK TREASURER

Office Address:

15889 W THIRD ST

P.O. BOX 969

HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5868

E-mail Address: CTYCLERK@CENTURYTEL.NET

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: WILLIAM L SWINTKOWSKI

Title: CHAIRPERSON

Office Address:

10680 BEAL AVENUE

HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5868

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: ANDERSON HAGER & MOE SC
15766 SOUTH FIRST ST
P.O. BOX 986
HAYWARD, WI 54843-0986

Telephone: (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** MHAGER@AHMCAPA.COM**Date of most recent audit report:** 6/4/2003**Period covered by most recent audit:** 01/01/2002 THRU 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR JOHN C MCCUE**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 4612**Fax Number:** (715) 634 - 5868**E-mail Address:**

Name: MRS. LUCILLE A GUNTHER**Title:** SUPERINTENDENT**Office Address:**

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 2311**Fax Number:** (715) 634 - 5868**E-mail Address:** CTYCLERK@CENTURYTEL.NET

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR PERRY B SWENSON
MR WILLIAM L SWINTKOWSKI
MR ALLEN VOIGHT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/5/1990

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	771,350	725,221	1
Operating Expenses:			
Operation and Maintenance Expense (401)	540,116	486,044	2
Depreciation Expense (403)	87,026	188,026	3
Amortization Expense (404)	8,307	0	4
Taxes (408)	57,121	59,617	5
Total Operating Expenses	692,570	733,687	
Net Operating Income	78,780	(8,466)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	78,780	(8,466)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	514	1,501	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	20,403	8,311	9
Miscellaneous Nonoperating Income (421)	333,494	237	10
Total Other Income	354,411	10,049	
Total Income	433,191	1,583	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	64,090	0	12
Total Miscellaneous Income Deductions	64,090	0	
Income Before Interest Charges	369,101	1,583	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,391	21,804	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	1,726	0	18
Total Interest Charges	31,665	21,804	
Net Income	337,436	(20,221)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	30,589	50,810	19
Balance Transferred from Income (433)	337,436	(20,221)	20
Miscellaneous Credits to Surplus (434)	2,649,543	0	21
Miscellaneous Debits to Surplus--Debit (435)	28,491	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	2,989,077	30,589	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	771,350		771,350	1
Total (Acct. 400):	771,350	0	771,350	
Operation and Maintenance Expense (401):				
Derived	540,116		540,116	2
Total (Acct. 401):	540,116	0	540,116	
Depreciation Expense (403):				
Derived	87,026		87,026	3
Total (Acct. 403):	87,026	0	87,026	
Amortization Expense (404):				
Derived	8,307		8,307	4
Total (Acct. 404):	8,307	0	8,307	
Taxes (408):				
Derived	57,121		57,121	5
Total (Acct. 408):	57,121	0	57,121	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	78,780	0	78,780	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	514		514	8
Total (Acct. 415-416):	514	0	514	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

SPEC ASSESS/CHECKING&SVG INT/INT ON SPEC ACCT:	20,403	0	20,403	10
Total (Acct. 419):	20,403	0	20,403	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water		147,374	147,374	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Sewer		186,000	186,000 12
BAD CHECK CHARGES	120	0	120 13
Total (Acct. 421):	120	333,374	333,494
TOTAL OTHER INCOME:	21,037	333,374	354,411

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		20,384	20,384 15
Depreciation Expense on Contributed Plant - Sewer		43,706	43,706 16
NONE	0	0	0 17
Total (Acct. 426):	0	64,090	64,090
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	64,090	64,090

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	33,391		33,391 18
Total (Acct. 427):	33,391	0	33,391
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
WELL EXPLORATION	1,726		1,726 23
Total (Acct. 432):	1,726	0	1,726
TOTAL INTEREST CHARGES:	31,665	0	31,665
NET INCOME:	68,152	269,284	337,436
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	30,589	0	30,589 24
Total (Acct. 216):	30,589	0	30,589
Balance Transferred from Income (433):			
Derived	68,152	269,284	337,436 25
Total (Acct. 433):	68,152	269,284	337,436
Miscellaneous Credits to Surplus (434):			
CONTRIBUTION IN AID OF CONSTRUCTION	0	2,649,543	2,649,543 26
Total (Acct. 434):	0	2,649,543	2,649,543
Miscellaneous Debits to Surplus--Debit (435):			
WATER FILTRATION SYSTEM WRITTEN OFF	28,491	0	28,491 27
Total (Acct. 435)--Debit:	28,491	0	28,491
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	70,250	2,918,827	2,989,077

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,319		1,219		2,538	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	862		1,162		2,024	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	862	0	1,162	0	2,024	
Net income (or loss)	457	0	57	0	514	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	390,756	0	380,594	0	771,350	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,965				1,965	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	388,791	0	380,594	0	769,385	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,448,916	8,037,406	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,715,412	2,361,995	2
Net Utility Plant	4,733,504	5,675,411	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	63,735	61,235	6
Special Funds (125)	91,205	95,471	7
Total Other Property and Investments	154,940	156,706	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	43,580	55,659	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	387,972	464,311	10
Customer Accounts Receivable (142)	197,775	160,103	11
Other Accounts Receivable (143)	25,176	1,510	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	46,239	73,700	14
Materials and Supplies (150)	21,708	16,021	15
Prepayments (165)	3,510	2,757	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	725,960	774,061	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	33,227	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	33,227	0	
Total Assets and Other Debits	5,647,631	6,606,178	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,483,339	1,483,339	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	2,989,077	30,589	23
Total Proprietary Capital	4,472,416	1,513,928	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	842,150	960,830	26
Total Long-Term Debt	842,150	960,830	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,819	36,469	28
Payables to Municipality (233)	244,457	182,822	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	44,333	43,749	31
Interest Accrued (237)	24,456	13,867	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	333,065	276,907	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	3,854,513	38
Total Liabilities and Other Credits	5,647,631	6,606,178	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,272,663	4,764,743	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,971,567	2,174,163	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,368,611	2,819,277	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	114,758	540			8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,454,936	4,993,980	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	681,949	1,764,402	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	266,781	1,002,280	0	0	12
Total Accumulated Provision	948,730	2,766,682	0	0	
Net Utility Plant	2,506,206	2,227,298	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	636,781	1,725,214			2,361,995	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,567	41,459			87,026	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,271	(2,271)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	47,838	39,188	0	0	87,026	13
Debits during year						14
Book cost of plant retired	2,670	0			2,670	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,670	0	0	0	2,670	19
Balance end of year (110.1)	681,949	1,764,402	0	0	2,446,351	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	20,384	43,706			64,090	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	246,397	958,574			1,204,971	10
Total credits	266,781	1,002,280	0	0	1,269,061	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	266,781	1,002,280	0	0	1,269,061	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,648	11,546	2
Sewer utility	7,060	4,475	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	21,708	16,021	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,483,339	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,483,339</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
B BOND SPECIAL ASSESSMENT 1994B	01/28/1994	11/30/2033	5.13%	0	1
B BOND SPECIAL ASSESSMENT 1994A	01/28/1994	11/30/2033	5.13%	0	2
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BOND REFINANCE-WATER EXTENSION	11/01/2000	11/30/2010	4.10%	23,197	1
DNR PROJECT -WATER & SEWER EXTENSION	05/13/2002	02/24/2012	3.49%	225,000	2
HISTORYLAND-WATER & SEWER EXTENSION	10/11/2002	02/25/2012	3.25%	292,500	3
NEW RESERVOIR/WELL #6	06/01/1999	06/25/2009	4.10%	122,969	4
RIVER CROSSING	06/23/1999	02/25/2009	4.10%	147,899	5
SEWAGE TREATMENT	09/24/1993	09/24/2003	4.10%	0	6
BOND REFINANCE-SEWER EXTENSION	11/01/2000	11/30/2010	4.10%	30,585	7
Total for Account 224				842,150	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,749	1
Accruals:		
Charged water department expense	49,574	2
Charged electric department expense	0	3
Charged sewer department expense	7,547	4
Other (explain):		
NONE		5
Total Accruals and other credits	57,121	
Taxes paid during year:		
County, state and local taxes	43,749	6
Social Security taxes	11,795	7
PSC Remainder Assessment	993	8
Other (explain):		
NONE		9
Total payments and other debits	56,537	
Balance end of year	44,333	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WORKING CAPITAL & ENG FEES	0			0	3
WATER WELL SYSTEM	0			0	4
SEWAGE TREATMENT	83	44	127	0	5
RIVER CROSSING	6,024	6,228	7,118	5,134	6
NEW WATER RESERVOIR	4,971	5,170	5,873	4,268	7
REFINANCE WATER & SEWER BONDS	213	2,490	2,519	184	8
DNR PROJECT WATER & SEWER EXTENSION	1,963	8,098	3,321	6,740	9
CONSTRUCTION IN PROGRESS NOTE		1,726	1,726	0	10
HISTORYLAND WATER & SEWER EXTENSION	613	9,635	2,118	8,130	11
Subtotal	13,867	33,391	22,802	24,456	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	13,867	33,391	22,802	24,456	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
BARRON ELECTRIC CAPITAL CREDITS	63,735	2
Total (Acct. 124):	63,735	
Special Funds (125):		
EQUIPMENT REPLACEMENT RESERVE FUND	91,205	3
Total (Acct. 125):	91,205	
Notes Receivable (141):		
CUSTOMER SPECIAL ASSESSMENTS	387,972	4
Total (Acct. 141):	387,972	
Customer Accounts Receivable (142):		
Water	102,094	5
Electric	0	6
Sewer (Regulated)	95,681	7
Other (specify):		
NONE		8
Total (Acct. 142):	197,775	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	401	10
Other (specify):		
CONTRIBUTIONS IN PLANT ADDITIONS	24,775	11
Total (Acct. 143):	25,176	
Receivables from Municipality (145):		
CITY SHARE PRORATED 2003 PFP	46,239	12
Total (Acct. 145):	46,239	
Prepayments (165):		
PREPAID INSURANCE	3,510	13
Total (Acct. 165):	3,510	
Extraordinary Property Losses (182):		
ABANDONMENT OF WELL SITES/PER PSC	33,227	14
Total (Acct. 182):	33,227	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYROLL & FRINGE BENEFITS ADVANCED BY CITY	45,882	16
2003 INSURANCE PAID BY CITY	10,497	17
2003 DEBT SERVICE PAID BY CITY	188,078	18
Total (Acct. 233):	244,457	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,962,473	0	2,152,544	0	4,115,017	1
Materials and Supplies	13,097	0	5,767	0	18,864	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	659,365	0	1,744,808	0	2,404,173	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	1,316,205	0	413,503	0	1,729,708	
Net Operating Income	28,875	0	49,905	0	78,780	7
Net Operating Income as a percent of						
Average Net Rate Base	2.19%	N/A	12.07%	N/A	4.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

WATER MAIN EXTENSIONS (5,743 FT) AND SEWER MAIN EXTENSIONS (4,337 FT)
ON NORTH SIDE OF CITY TO PROVIDE SERVE FOR 2 NEW BUSINESSES AND 4
NEW MULTI-FAMILY HOUSING DEVELOPMENTS.

4. Estimated changes in revenues due to rate changes.

WATER RATE INCREASE EFFECTIVE 08/18/2003.
ENTIRE PFP CHARGE ADDED TO BILLINGS EFFECTIVE 08/18/2003.

5. Obligations incurred or assumed, excluding commercial paper.

CONSTRUCTION LINE OF CREDIT (\$200,000) USED TO FINANCE FUTURE WELL
PROJECTS IN 2003. ADVANCED AND REPAID DURING 2003.
CONSTRUCTION LINE OF CREDIT (\$300,000) FROM LOCAL LENDING INSTITUTION
FOR FUTURE WELL PROJECTS. NONE ADVANCED AS OF 12/31/2003.

6. Formal proceedings with the Public Service Commission.

HEARING FOR WATER RATE INCREASE AND PFP CHARGE ADDED TO BILLINGS ON
08/05/2003.

7. Any additional matters.

FALL OF 2003, UTILITY WAS NOTIFIED THAT IT HAD BEEN APPROVED FOR AN
AMOUNT NOT TO EXCEED \$400,000 COMMUNITY DEVELOPMENT BLOCK GRANT
TO HELP FINANCE ANTICIPATED COSTS OF \$1,457,597 FOR WATER SOURCE
IMPROVEMENTS. CONTRACT WAS SIGNED BY UTILITY ON 02/04/2004 AND
DEPARTMENT OF COMMERCE ON 02/12/2004.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

F-02: ACCT #419 (ONLY FIRST RECORD WOULD ADD INTO TOTALS.)
INTEREST ON SPECIAL ASSESSMENTS 18,876
INTEREST ON CHECKING AND SAVINGS ACCOUNTS 438
INTEREST ON SPECIAL ACCOUNTS 1,089

Bonds (Acct. 221) (Page F-14)

General footnotes

F-14: BONDS WERE PAID OFF IN 2002.

Balance Sheet End-of-Year Account Balances (Page F-18)

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

JULY 7, 2003

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,221,236	0	0	2,633,277	0	3,854,513	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,221,236			2,633,277		3,854,513	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	380,257	350,765	1
Total Sales of Water	380,257	350,765	
Other Operating Revenues			
Forfeited Discounts (470)	1,819	1,503	2
Other Water Revenues (474)	8,680	8,391	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	10,499	9,894	
Total Operating Revenues	390,756	360,659	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	155,412	117,779	5
General Operating Expenses (680-690)	103,021	86,859	6
Total Operation and Maintenance Expenses	258,433	204,638	
Other Operating Expenses			
Depreciation Expense (403)	45,567	61,723	7
Amortization Expense (404)	8,307	0	8
Taxes (408)	49,574	50,231	9
Total Other Operating Expenses	103,448	111,954	
Total Operating Expenses	361,881	316,592	
NET OPERATING INCOME	28,875	44,067	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	652	29,296	99,600	4
Commercial	321	54,302	118,516	5
Industrial	3	28,043	26,538	6
Total Metered Sales to General Customers (461)	976	111,641	244,654	
Private Fire Protection Service (462)	25		8,983	7
Public Fire Protection Service (463)	1,025		110,679	8
Other Sales to Public Authorities (464)	28	6,478	15,941	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,054	118,119	380,257	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	110,679	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	110,679	
Forfeited Discounts (470):		
Customer late payment charges	1,819	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,819	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,965	7
Other (specify): TOWER RENTAL	4,800	8
WATER RECONNECTIONS	1,915	9
Total Other Water Revenues (474)	8,680	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	27,195	38,610	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	23,545	20,808	3
Chemicals (630)	31,470	28,369	4
Supplies and Expenses (640)	120	2,281	5
Repairs of Water Plant (650)	71,349	26,440	6
Transportation Expenses (660)	1,733	1,271	7
Total Plant Operation and Maintenance Expenses	155,412	117,779	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	35,879	61,670	8
Office Supplies and Expenses (681)	7,579	6,620	9
Outside Services Employed (682)	14,516	7,993	10
Insurance Expense (684)	4,591	4,951	11
Employees Pensions and Benefits (686)	31,677	0	12
Regulatory Commission Expenses (688)	1,660	520	13
Miscellaneous General Expenses (689)	7,119	5,026	14
Uncollectible Accounts (690)	0	79	15
Total General Operating Expenses	103,021	86,859	
Total Operation and Maintenance Expenses	258,433	204,638	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		44,333	43,749	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 VALUE OF METERS	546	566	2
Net property tax equivalent		43,787	43,183	
Social Security	GROSS PAYROLL	5,285	6,770	3
PSC Remainder Assessment	OPERATING REVENUE	502	278	4
Other (specify): NONE			0	5
Total tax expense		49,574	50,231	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246129				3
County tax rate	mills		3.766625				4
Local tax rate	mills		8.202030				5
School tax rate	mills		7.887071				6
Voc. school tax rate	mills		1.409054				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.510909				10
Less: state credit	mills		1.089359				11
Net tax rate	mills		20.421550				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.202030				14
Combined School Tax Rate	mills		9.296125				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.498155				17
Total Tax Rate	mills		21.510909				18
Ratio of Local and School Tax to Total	dec.		0.813455				19
Total tax net of state credit	mills		20.421550				20
Net Local and School Tax Rate	mills		16.612011				21
Utility Plant, Jan. 1	\$	3,272,633	3,272,633				22
Materials & Supplies	\$	11,546	11,546				23
Subtotal	\$	3,284,179	3,284,179				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,284,179	3,284,179				26
Assessment Ratio	dec.		0.812600				27
Assessed Value	\$	2,668,724	2,668,724				28
Net Local & School Rate	mills		16.612011				29
Tax Equiv. Computed for Current Year	\$	44,333	44,333				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,333					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,466		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	198,671		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,879		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	221,016	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	75,208		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,146		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,633		20
Total Pumping Plant	117,987	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	27,374		23
Total Water Treatment Plant	27,374	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,466	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			198,671	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,879	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	221,016	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			75,208	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			39,146	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,633	20
Total Pumping Plant	0	0	117,987	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			27,374	23
Total Water Treatment Plant	0	0	27,374	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,014		24
Structures and Improvements (341)	2,015		25
Distribution Reservoirs and Standpipes (342)	414,857		26
Transmission and Distribution Mains (343)	1,750,822	10,338	27
Fire Mains (344)	0		28
Services (345)	271,094		29
Meters (346)	80,890	4,097	30
Hydrants (348)	201,869	4,397	31
Other Transmission and Distribution Plant (349)	1,370		32
Total Transmission and Distribution Plant	2,739,931	18,832	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,259		35
Computer Equipment (372.1)	15,556	519	36
Transportation Equipment (373)	11,127		37
Other General Equipment (379)	40,365	1,507	38
Other Tangible Property (390)	0		39
Total General Plant	68,307	2,026	
Total utility plant in service directly assignable	3,174,615	20,858	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,174,615	20,858	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,014	24
Structures and Improvements (341)			2,015	25
Distribution Reservoirs and Standpipes (342)			414,857	26
Transmission and Distribution Mains (343)		(961,499)	799,661	27
Fire Mains (344)			0	28
Services (345)		(148,877)	122,217	29
Meters (346)	720		84,267	30
Hydrants (348)	1,950	(110,860)	93,456	31
Other Transmission and Distribution Plant (349)			1,370	32
Total Transmission and Distribution Plant	2,670	(1,221,236)	1,534,857	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,259	35
Computer Equipment (372.1)			16,075	36
Transportation Equipment (373)			11,127	37
Other General Equipment (379)			41,872	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	70,333	
Total utility plant in service directly assignable	2,670	(1,221,236)	1,971,567	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,670	(1,221,236)	1,971,567	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		120,675	27
Fire Mains (344)			28
Services (345)		14,370	29
Meters (346)			30
Hydrants (348)		12,330	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	147,375	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	147,375	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	147,375	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		961,499	1,082,174 27
Fire Mains (344)			0 28
Services (345)		148,877	163,247 29
Meters (346)			0 30
Hydrants (348)		110,860	123,190 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,221,236	1,368,611
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,221,236	1,368,611
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	1,221,236	1,368,611

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,787	10,787	1
February			10,626	10,626	2
March			11,742	11,742	3
April			11,231	11,231	4
May			11,758	11,758	5
June			13,427	13,427	6
July			17,197	17,197	7
August			14,288	14,288	8
September			12,117	12,117	9
October			10,793	10,793	10
November			10,504	10,504	11
December			11,691	11,691	12
Total annual pumpage	0	0	146,161	146,161	
Less: Water sold				118,119	13
Volume pumped but not sold				28,042	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				150	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				150	19
Volume pumped but unaccounted for				27,892	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: THERE WERE 3 WATER MAIN BREAKS ON COUNTY HWY B IN LATE 2003. NO AMOUNT WAS ESTIMATED FOR THESE BREAKS					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				664	23
Date of maximum: 7/25/2003					24
Cause of maximum: REFILL WATER TOWER AFTER DRAINING AND PAINTING					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				202	26
Date of minimum: 12/26/2003					27
Total KWH used for pumping for the year				358,158	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BAY STREET	1	365	12	430,000	Yes	1
BAY STREET BACK UP	2	330	6	430,000	No	2
JOHNSON STREET	3	44	6	720,000	Yes	3
LEIN ROAD	6	1,147	8	144,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DEEP 1	DEEP 2	DEEP 3	1
Location	BAY STREET	BAY STREET	JOHNSON STREET	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	FM	JOHNSTON	5
Year Installed	1915	1964	1979	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	300	400	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	FAIRBANKS MORSE	US ELECTRICAL	9
Year Installed	1915	1964	1979	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	25	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	L			14
Location	LEIN ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AIRMOTOR			18
Year Installed	1999			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	110			21
Pump Motor or Standby Engine Mfr	FRANKLIN			22
Year Installed	1999			23
Type	ELECTRIC			24
Horsepower	15			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1915	1971	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	120	120	53	10
				11
Total capacity in gallons (actual)	50,600	150,000	510,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	6,638	0	0	0	6,638	1
M	D	4.000	7,158	0	0	0	7,158	2
P	D	4.000	39	681	0	0	720	3
A	D	6.000	21,575	0	0	0	21,575	4
M	D	6.000	7,112	0	0	0	7,112	5
P	D	6.000	17,425	2,973	0	0	20,398	6
A	D	8.000	2,380	0	0	0	2,380	7
M	D	8.000	1,610	0	0	0	1,610	8
P	D	8.000	23,627	2,000	0	0	25,627	9
P	S	8.000	1,110	0	0	0	1,110	10
A	D	10.000	9,714	0	0	0	9,714	11
M	D	10.000	377	0	0	0	377	12
M	T	10.000	100	0	0	0	100	13
P	D	10.000	31,039	1,050	0	0	32,089	14
A	D	12.000	1,574	0	0	0	1,574	15
P	D	12.000	2,632	0	0	0	2,632	16
P	T	12.000	2,480	0	0	0	2,480	17
Total Within Municipality			136,590	6,704	0	0	143,294	
Total Utility			136,590	6,704	0	0	143,294	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	595	0	0	0	595	115	1
M	0.750	99	0	0	0	99	14	2
M	1.000	430	71	0	0	501	138	3
M	1.250	12	0	0	0	12		4
M	1.500	24	3	0	0	27	9	5
M	2.000	48	1	0	0	49	3	6
M	2.500	1	0	0	0	1		7
M	3.000	3	0	0	0	3		8
P	4.000	6	0	0	0	6		9
P	6.000	3	0	0	0	3		10
P	8.000	1	0	0	0	1		11
Total Utility		1,222	75	0	0	1,297	279	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	906	20	12	12	926	160	1
0.750	26	0	0	(1)	25	5	2
1.000	66	4	0	4	74	7	3
1.250	6	1	0	0	7	0	4
1.500	30	1	0	0	31	4	5
2.000	21	0	0	2	23	2	6
3.000	6	0	0	(1)	5	3	7
4.000	2	1	0	0	3	1	8
6.000	3	0	0	0	3	3	9
Total:	1,066	27	12	16	1,097	185	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	666	216	1	8	0	35	926	1
0.750	8	15	0	1	0	1	25	2
1.000	7	53	2	10	0	2	74	3
1.250	0	6	0	1	0	0	7	4
1.500	0	28	0	2	0	1	31	5
2.000	0	16	2	4	0	1	23	6
3.000	0	2	0	3	0	0	5	7
4.000	0	1	0	1	1	0	3	8
6.000	0	1	0	0	2	0	3	9
Total:	681	338	5	30	3	40	1,097	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	263	13	3	0	273	2
Total Fire Hydrants	263	13	3	0	273	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	273
Number of distribution system valves end of year:	634
Number of distribution valves operated during year:	122

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

#600 2002 \$38610 INCORRECTLY INCLUDED \$12,355 IN PENSION & BENEFITS. PENSION & BENEFITS CORRECTLY ALLOCATED IN 2003. ADJUSTED INCREASE IS 3.6%.
#640 2002 WAS HIGHER THAN NORMAL. IT INCLUDED \$2,264 FOR CHEMICALS USED IN ELECTRIC PUMPING.
#650 2002 \$26,440. 2003 \$71,349, OF WHICH \$48,850 WAS FOR PAINTING THE WATER TOWER ON NYMAN AVENUE.
#680 2002 \$61,670 WHICH INCORRECTLY INCLUDED \$14,915 IN PENSION & BENEFITS. PENSION & BENEFITS CORRECTLY ALLOCATED IN 2003.
#682 2002 \$7,993, 2003 \$14,516. 2003 ADDITIONAL CHARGES WERE: \$5,000 ENGINEER FIRM FOR CDBG APPLICATION, \$852.68 PSC FOR RATE INCREASE, \$441.14 OUTSIDE COUNSEL FOR OBJECTION TO 2002 W&S SPECIAL ASSESSMENT
#686 2002 WAS ZERO BECAUSE AMOUNTS WERE INCORRECTLY ALLOCATED TO WAGE ACCOUNTS.
#689 2002 \$5,026, 2003 \$7,119. ADDITIONAL ITEMS IN 2003: \$950 FOR DEMOLITION, \$1,612 FOR DEWATERING PUMP REPLACEMENT PARTS AND REPAIR.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

ALL ADJUSTMENTS WERE THE RESULT OF RECLASSIFICATION OF C.I.A.C.: #343 (\$961,499), #345 (\$148,877), #348 (\$110,860).

#343 ADDITIONS OF \$10,338; ADDITION TO MAIN TO CROSS HWY 63 AND NORTH SIDE OF CITY TO COMPLETE LOOP.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

ALL ADJUSTMENTS WERE THE RESULT OF RECLASSIFICATION OF C.I.A.C.: #343 \$961,499; #345 \$148,877; #348 \$110,860.

ADDITIONS: #343 MAINS: \$119,513 TO NORTH SIDE OF CITY FOR EXTENSION TO 2 NEW BUSINESSES AND 4 MULTI-FAMILY HOUSING DEVELOPMENTS. #345 SERVICES: ADDITIONS TO ABOVE PLUS NEW MUNICIPAL BUILDING, 3 OTHER NEW BUSINESSES AND 5 RESIDENCES. #348 HYDRANTS: THERE WERE 9 HYDRANTS INSTALLED TO SERVICE THE NORTH SIDE ADDITIONS AND ONE INSTALLED TO SERVICE 3 OF THE NEW RESIDENTIAL SERVICES.

Water Mains (Page W-17)

General footnotes

MAIN ADDITIONS: \$10,338 FINANCED BY UTILITY FROM REVENUES; \$70,146 INSTALLED BY UTILITY AND PAID FOR BY DEVELOPERS, \$50,529 PROVIDED BY OUTSIDE DEVELOPERS. DEVELOPERS PROVIDED COSTS FOR MAINS INSTALLED BY THEM. THERE WERE NO SPECIAL ASSESSMENTS.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

General footnotes

1" 1 PAID BY CUSTOMER PER Cz-1 \$755, 70 PAID BY DEVELOPERS/OWNERS AT ACTUAL COST \$10,527.

1 1/2" 3 PAID BY OWNERS, ACTUAL COST \$3,458

2" 1 PAID BY OWNER, ACTUAL COST \$385.

THERE WERE NO SPECIAL ASSESSMENTS.

Meters (Page W-19)

General footnotes

There were four 5/8" deduct meters which had not previously been counted. These were added to (n) In Stock and Deduct Meters. Also, one 3" meter and two 6" meters which are used at the three well sites have been reclassified as (m) Utility Use.

Explain all reported adjustments.

New billing program allowed for an actual count of meters in service by size and type.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

W-20: NUMBER OF DISTRIBUTION VALVES OPERATED DURING 2003 WAS LESS THAN 50% OF TOTAL VALVES. MANPOWER WAS INSUFFICIENT IN 2003 TO TEST REQUIRED AMOUNT.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	378,624	362,589	1
Total Sewage Operating Revenues	378,624	362,589	
Other Operating Revenues			
Forfeited Discounts (631)	1,970	1,973	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	1,970	1,973	
Total Operating Revenues	380,594	364,562	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	107,104	148,985	8
Maintenance Expenses (831-834)	61,778	56,672	9
Customer Accounting & Collection Expenses (840-843)	17,427	22,229	10
Administrative and General Expenses (850-857)	95,374	53,520	11
Total Operation and Maintenance Expenses	281,683	281,406	
Other Operating Expenses			
Depreciation Expense (403)	41,459	126,303	12
Amortization Expense (404)		0	13
Taxes (408)	7,547	9,386	14
Total Other Operating Expenses	49,006	135,689	
Total Operating Expenses	330,689	417,095	
NET OPERATING INCOME	49,905	(52,533)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	21	974	4,307	1
Commercial Revenues	1	46	309	2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	22	1,020	4,616	
Measured Service to General Customers (622)				
Residential Revenues	651	28,628	124,649	5
Commercial Revenues	320	60,742	221,942	6
Industrial Revenues	3	1,217	4,220	7
Revenues from Public Authorities	28	6,189	23,169	8
Total Measured Service to General Customers (622)	1,002	96,776	373,980	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	1	2,000	28	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,025	99,796	378,624	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,970	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,970	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	40,551	68,983	1
Power and Fuel for Pumping (821)	14,559	19,176	2
Power and Fuel for Aeration Equipment (822)	39,782	48,457	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	9,888	10,754	8
Transportation Expenses (828)	2,324	1,615	9
Rents (829)		0	10
Total Operation Expenses	107,104	148,985	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	29,481	20,834	11
Maintenance of Collection System Pumping Equipment (832)	6,464	17,402	12
Maintenance of Treatment and Disposal Plant Equipment (833)	17,711	12,878	13
Maintenance of General Plant Structures and Equipment (834)	8,122	5,558	14
Total Maintenance Expenses	61,778	56,672	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	9,788	12,241	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	7,639	9,896	17
Uncollectible Accounts (843)		92	18
Total Customer Accounting & Collection Expenses	17,427	22,229	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	21,822	24,027	19
Office Supplies and Expenses (851)	3,943	3,344	20
Outside Services Employed (852)	18,891	11,875	21
Insurance Expense (853)	4,591	4,951	22
Employees Pensions and Benefits (854)	38,786	0	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	1,660	3,999	24
Miscellaneous General Expenses (856)	5,681	5,324	25
Rents (857)		0	26
Total Administrative and General Expenses	95,374	53,520	
Total Operation and Maintenance Expenses	281,683	281,406	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security	GROSS PAYROLL	6,510	8,538	1
Local and School Tax Equivalent on Meters Charged by Water Department		546	566	2
PSC Remainder Assessment	OPERATING REVENUES	491	282	3
Other (specify): NONE			0	4
Total tax expense		7,547	9,386	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	18,465		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	215,455	44	6
Collecting Mains and Accessories (313)	2,039,212	28,886	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	409,250		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,682,382	28,930	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,878		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	386,262		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	396,140	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	68,208		17
Structures and Improvements (331)	413,043		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	320,703		20
Secondary Treatment Equipment (334)	536,995		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	5,990		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	149,399	12,281	25
Flow Metering and Monitoring Equipment (339)	56,636		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			18,465	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		(156,141)	59,358	6
Collecting Mains and Accessories (313)		(1,478,033)	590,065	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		(307,473)	101,777	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	(1,941,647)	769,665	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,878	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			386,262	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	396,140	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			68,208	17
Structures and Improvements (331)		(261,023)	152,020	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)		(179,031)	141,672	20
Secondary Treatment Equipment (334)		(61,241)	475,754	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			5,990	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)		(124,785)	36,895	25
Flow Metering and Monitoring Equipment (339)		(24,442)	32,194	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	49,606		28
Total Treatment and Disposal Plant	1,600,580	12,281	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,259		31
Computer Equipment (372.1)	7,679	519	32
Transportation Equipment (373)	9,666		33
Other General Equipment (379)	66,497	1,507	34
Other Tangible Property (390)	0		35
Total General Plant	85,101	2,026	
Total utility plant in service directly assignable	4,764,203	43,237	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,764,203	43,237	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)		(41,108)	8,498 28
Total Treatment and Disposal Plant	0	(691,630)	921,231
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			1,259 31
Computer Equipment (372.1)			8,198 32
Transportation Equipment (373)			9,666 33
Other General Equipment (379)			68,004 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	87,127
Total utility plant in service directly assignable	0	(2,633,277)	2,174,163
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	(2,633,277)	2,174,163

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)		3,401	6
Collecting Mains and Accessories (313)		182,599	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	186,000	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		156,141	159,542	6
Collecting Mains and Accessories (313)		1,478,033	1,660,632	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		307,473	307,473	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	1,941,647	2,127,647	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		261,023	261,023	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)		179,031	179,031	20
Secondary Treatment Equipment (334)		61,241	61,241	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)		124,785	124,785	25
Flow Metering and Monitoring Equipment (339)		24,442	24,442	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TREATMENT AND DISPOSAL PLANT		
Outfall Sewer Pipes (340)		27
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>186,000</u>
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	<u>0</u>	<u>186,000</u>

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)		41,108	41,108 28
Total Treatment and Disposal Plant	0	691,630	691,630
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	2,633,277	2,819,277
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	2,633,277	2,819,277

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	2	0	0	0	2		1
Sewer	4.000	1,040	39	0	0	1,079	98	2
Sewer	6.000	65	4	0	0	69	11	3
Sewer	8.000	4	0	0	0	4	0	4
Total Utility		1,111	43	0	0	1,154	109	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	7,512	375	0	0	7,887	1
6.000	16,446	0	0	0	16,446	2
8.000	84,569	4,337	0	0	88,906	3
10.000	15,571	0	0	0	15,571	4
12.000	13,616	0	0	0	13,616	5
15.000	175	0	0	0	175	6
18.000	1,848	0	0	0	1,848	7
24.000	538	0	0	0	538	8
Total Utility	140,275	4,712	0	0	144,987	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

#820 2002 \$68,983 2003 \$40,551 2002 INCORRECTLY INCLUDED \$22,075 IN PENSION & BENEFITS.

#821 2002 WAS HIGHER THAN NORMAL BECAUSE WARMER WEATHER EXTENDED THE SEASON FOR SPRAY IRRIGATION.

#822 2003 LOWER BECAUSE POND FLOATING AERATORS WERE NOT IN USE AT TREATMENT PLANT.

#831 \$11,538 TO INFRATECH FOR TELEVISIONING SEWER LINES, \$7,370 TO INFRATECH FOR GROUTING AND CLEANING, \$1,028 FOR SURVEYING SEWER LINES.

#831 2002 WAS HIGHER THAN AVERAGE BECAUSE IT CONTAINED \$17,128 IN MASTER LIFT STATION REPAIRS.

#833 \$4,188 SPRAY IRRIGATION CONTROLS REPAIRS, \$4,256 SPRAY GUN REPLACEMENT PARTS, \$5,131 PUMP REPAIRS, \$1,516 FLEX HOSE REPLACEMENT.

#834 \$2,167 SEWER SHARE OF METER COSTS.

#854 2002 WAS ZERO, BECAUSE PENSION AND BENEFITS INCORRECTLY ALLOCATED TO WAGE ACCOUNTS.

#855 2002 WAS HIGHER THAN AVERAGE, BECAUSE IT INCLUDED \$3,800 FOR PSC CHARGES FOR HOSPITAL SEWER HEARING.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

#313 \$28,886 LIFT STATION ADDED TO NORTH SIDE OF CITY (HWY 77) TO ALLOW FOR SEWER EXPANSION.

#338 \$12,281 NEW BLOWER ADDED TO TREATMENT PLANT

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS ARE THE RESULT OF RECLASSIFICATION OF CONTRIBUTION IN AID OF CONSTRUCTION.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Additions for any Accounts exceed \$10,000, please explain.

#313 375' 4" & 676' 8" MAIN PURCHASED BY OTHERS \$2,115; \$12,000 CONTRIBUTION TOWARDS HWY 77 LIFT STATION; ONE LIFT STATION (HAYWARD SHORES) BY DEVELOPER \$21,255; 3661' OF MAINS \$78,007 PAID FOR BY DEVELOPERS, \$18,693 UTILITY LABOR AND EQUIPMENT PAID FOR BY DEVELOPERS, \$50,529 LABOR PROVIDED BY OTHERS-PER THEIR REPORTS.

NO SPECIAL ASSESSMENTS.

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS ARE THE RESULT OF TRANSFER FROM CONTRIBUTION IN AID OF CONSTRUCTION.

Sewer Services (Page S-11)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ONE 4" TO RESIDENCE CHARGED PER Cz-1 \$766. 38 4" AND 4 6" WERE CHARGED THE ACTUAL COST OF INSTALLATION.

THERE WERE NO SPECIAL ASSESSMENTS.

SEWER OPERATING SECTION FOOTNOTES

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

4" 375' \$776 PURCHASED AND INSTALLED BY OTHERS.

8" 2496' \$42,719 MATERIALS & \$18,693 INSTALLATION PROVIDED BY UTILITY AND PAID FOR BY DEVELOPER.

8" 1165' \$35,288 MATERIALS PURCHASED BY UTILITY AND PAID FOR BY DEVELOPER.

8" 676' \$1,339 PURCHASED BY OTHERS.

8" 1841' \$50,529 INSTATLLATION/LABOR BY OTHERS - PER THEIR STATEMENTS.

NO SPECIAL ASSESSMENTS
